

Salaries and Wages Reported on Income Tax Returns, by Marital Status and Age, 1983

By Barry Windheim and Charles Crossed*

The proportion of two-earner couples has increased significantly since the late 1960's. For 1969, 46.0 percent of all joint returns with salaries and wages showed earnings from both husband and wife. The percentage of such returns increased to 49.0 percent for 1974, to 53.0 percent for 1979, and to 57.0 percent for 1983.

An examination of the data for Tax Year 1983 shows that having two incomes is definitely a phenomenon associated with younger taxpayers. Over 69 percent of primary taxpayers between the ages of 20 and 29 who were wage earners had working spouses. Only 46 percent of the wage earning primary taxpayers between the ages of 60 and 64 had working spouses.

This article concentrates on two topics which are part of a wealth of research that can be conducted using the Form W-2 wage and earnings statement: the salaries and wages of primary and secondary taxpayers; and the distribution of taxpayers by age. While the salaries and wages for two-earner couples could be obtained from the Schedule W (used to compute the deduction allowed these couples), in the case of one-earner couples, there would not be a method of determining whether the salaries and wages belonged to the primary or secondary taxpayer without matching to Form W-2. In addition, the Schedule W is only available for a limited number of years, 1982 through 1986.

Other topics that can be studied with the help of merged tax return and Form W-2 data are the number of jobs held by workers, the combined impact of Federal income and social security taxes, and the impact of the tax system on two-earner couples. These topics may be subjects for future *Bulletin* articles.

PURPOSE OF FORM W-2 STUDIES

The data presented in this article were obtained from a study that matched a statistical sample of Federal income tax returns with the corresponding Forms W-2 provided to the Internal Revenue Service (IRS) by the taxpayer's employers. For each job held during the year by each wage earner, a Form W-2 provided the amount of salaries and wages, Federal and State income taxes withheld from those wages, and the FICA (social security) taxes withheld.

For purposes of this Form W-2 study, the sample of tax returns used was the 1983 Statistics of Income (SOI) data file. The SOI file for 1983 is a stratified sample of 122,977 Federal individual income tax returns drawn from a population of over 96.5 million tax returns filed for that year. A computer match of these tax return records was made with the 1983 IRS file of Form W-2 data. The match was made by using the social security number.

The matched file was enhanced further to include the age of the taxpayer. Age information was extracted from Social Security Administration's year-of-birth file. This file was made available to IRS for tax administration research purposes.

SALARIES AND WAGES OF PRIMARY AND SECONDARY TAXPAYERS

Use of Forms W-2 data allows a separation to be made between the salaries and wages earned by each spouse, who are referred to as "primary" and "secondary" taxpayers [1]. Based on a study of returns for Tax Year 1979, over 99 percent of joint returns show the husband to be the primary taxpayer. Therefore, a comparison between primary and secondary taxpayers' salaries is virtually a comparison of husbands' salaries and wages with those of wives [2].

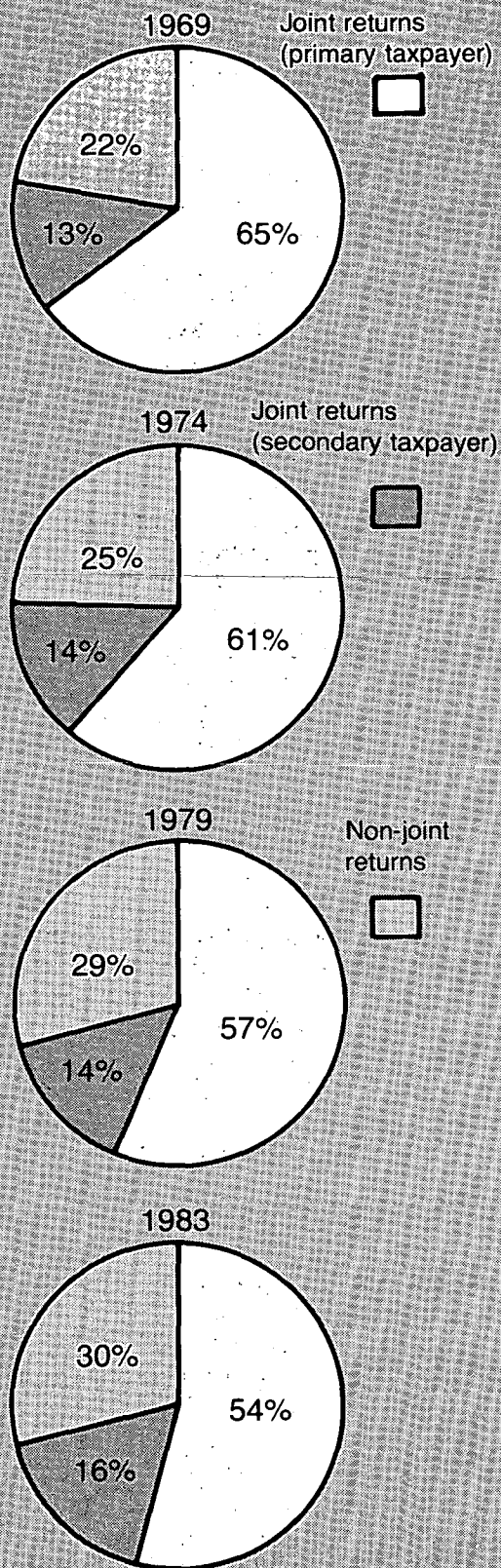
It should be noted that salaries and wages do not tell the whole story about income. A joint return may have income from a sole proprietorship or partnership, or have significant "unearned" income (i.e., dividends, or interest, or pension income), and some of this income may be attributable to one spouse more than the other. However, salaries and wages accounted for more than 85 percent of the AGI reported on joint returns for 1983.

Figure A shows that the percentage of total salaries and wages attributable to secondary taxpayers increased in almost every tax year for which such data are available — that is 1969, 1974, 1979, and 1983. Figure A also indicates that the percentage of total salaries and wages reported on non-joint returns increased significantly during that time period [3].

Table 5 shows the number of joint returns with salaries and wages, cross-classifying these returns by size of the primary and secondary taxpayer's salaries and wages. Counting only two-earner couples, 19 percent of the secondary taxpayers fell into the same income bracket as the

*Individual Special Projects Section. Prepared under the direction of Peter Sailer, Chief.

Figure A.
Salaries and Wages Reported on
Joint and Non-Joint Returns, Tax
Years 1969-1983



primary, 13 percent fell into a higher bracket, and 68 percent fell into a lower bracket. A table with similar data for Tax Year 1979 indicates that only 17 percent of the secondary taxpayers fell into the same income bracket as the primary, while 10 percent fell into a higher bracket and 73 percent fell into a lower bracket [4].

AGE OF TAXPAYERS

The 1983 W-2 File also includes information on the age of the taxpayer. Looking again only at two-earner couples, Figure B shows that the proportion of couples that had two earners in 1983 tended to vary inversely with the age of the taxpayer. On returns with employed "primary" taxpayers between the ages of 20 and 29, over 69 percent of the "secondary" taxpayers were also employed. On the other hand, for employed primary taxpayers between 55 and 59, the percentage of employed secondary taxpayers dropped to 51.6 percent, and for those between 60 and 64, to 46.4 percent.

Figure B—Joint Returns on which Primary Taxpayers
reported Salaries and Wages, by Age Group, 1983

(Number of returns in thousands)

Age Group	Primary taxpayers with salaries and wages	Working spouses with salaries and wages	
		Number	Percentage
	(1)	(2)	(3)
Total	36,797	22,619	61.5%
Under 20	172	96	55.9
20 under 24	2,183	1,516	69.4
25 under 29	4,988	3,440	69.0
30 under 34	5,413	3,533	65.3
35 under 39	5,258	3,377	64.2
40 under 44	4,195	2,776	66.2
45 under 49	3,647	2,390	65.5
50 under 54	3,216	1,914	59.5
55 under 59	3,190	1,646	51.6
60 under 64	2,937	1,362	46.4
65 and over	1,599	568	35.6

Note: Detail may not add to totals because of rounding.

The age data were obtained by matching the primary and secondary taxpayer's social security number (SSN) for each tax return to the year-of-birth file which contains data supplied by the taxpayers when they first applied for their SSN's.

As shown in Figure C, taxpayers represented approximately 60 percent of the total population [5]. (On a joint return, each taxpayer was counted separately in his or her own age group [6].) However, the percentage of the population represented by taxpayers varies considerably by age. It is particularly low for the young (under age 19) and the elderly (ages 65 and over). Between the ages of 15 to 19, only 36.5 percent of the total population is reflected in the tax return data. However, tax returns were filed by 91 percent of the population between ages 35 and 39 and 88 percent between ages 45 and 49. Again, between 65 and 69, there is a dramatic drop to 66 percent.

Figure C. — All Taxpayers Compared to Total Population Reported by the Bureau of the Census, by Age Group, 1983

(Numbers are in thousands)

Age group	Taxpayers ¹	Population	Taxpayers as percentage of population
	(1)	(2)	(3)
Total.....	137,524	234,799	59.5%
Under 15.....	701	51,709	1.4
15 to 19.....	7,042	19,313	36.5
20 to 24.....	16,790	21,700	77.4
25 to 29.....	18,108	21,321	84.9
30 to 34.....	16,484	19,281	85.5
35 to 39.....	14,754	16,214	91.0
40 to 44.....	11,828	13,154	89.9
45 to 49.....	9,917	11,231	88.3
50 to 54.....	9,262	11,214	82.6
55 to 59.....	9,460	11,528	82.1
60 to 64.....	8,599	10,705	80.3
65 to 69.....	6,066	9,182	66.1
70 to 74.....	3,948	7,312	54.0
75 to 79.....	2,402	5,227	46.0
80 to 84.....	1,187	3,168	37.5
85 and over.....	978	2,539	38.5

¹ On joint returns, ages of both taxpayers were obtained from the year-of-birth file. When there was no age available, an age was imputed based on the presence or absence of age exemptions and, in the case of joint returns, the age of one spouse.

NOTE: Census counts are for residents as of July 1, 1983; IRS data include any individual alive during 1983, including citizens abroad. Detail may not add to totals because of rounding.

In this connection, it should be noted that the filing requirements for taxpayers age 65 and over are considerably more liberal than those for younger persons [7]. It should also be noted that the drop off for the higher age groups evident in the 1983 data will probably be lessened in later years because Social Security became partially taxable beginning in 1984. In addition, beginning with Tax Year 1987, more children with unearned incomes being claimed on their parents' returns are required to file their own returns.

The data in Figure D show, by age, taxpayers with earned income relative to the "labor force" [8]. Overall, there was only a 4 percent difference between the labor force and the number of taxpayers showing some earned income. In most of the age groups under 60, fewer people were represented in the IRS data because the labor force included workers who failed to file tax returns or did not meet the tax return filing requirements. As might be expected, the latter was particularly evident for teenagers, most of whom worked only part-time or on summer jobs.

Figures D and E and Tables 1 through 4 show data which are limited to taxpayers with earned income (salaries and wages and self-employment income). The average AGI for all taxpayers with earned income in 1983 was \$16,449. Taxpayers aged 75 and over had the highest average AGI, \$28,054. It should be noted that this figure is based on a very small sample of returns, since most people in this age group did not have any earned income, and were thus not in the W-2 File. As expected, taxpayers below age 20 had the lowest incomes, with an average of \$3,624. Thereafter, average income rose steadily, reaching \$22,146 for taxpayers between the ages of 50 and 64, then dropped again slightly to \$21,153 for taxpayers between the ages of 65 and 74.

Figure D. — Taxpayers With Earned Income Compared to the Labor Force, as Reported by the Bureau of Labor Statistics, by Age Group, 1983

(Numbers are in thousands)

Age group	Taxpayers with earned income	Labor force	Percentage difference
	(1)	(2)	(3)
Total.....	109,417	113,750	4.0%
Under 15.....	128	N/A	N/A
15 to 19.....	6,512	8,420	22.7
20 to 24.....	15,697	16,915	7.8
25 to 29.....	16,032	17,167	6.6
30 to 39.....	26,966	28,643	6.2
40 to 49.....	19,677	19,457	-1.1
50 to 59.....	14,676	15,377	4.8
60 to 64.....	5,915	4,730	-25.1
65 and over.....	3,814	3,041	-20.3

N/A — not applicable. slightly to \$21,153 for taxpayers between the ages of 65 and 74.

For a joint return, ages of both taxpayers were obtained. Separate information on their salaries and wages was already available as a result of the match to Forms W-2 (described earlier). Self-employment income was available separately for husband and wife to the extent that they were subject to the self-employment tax. The self-employment tax is levied under the social security system and reported by each individual who has self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. Each spouse, if self-employed, attached a separate Schedule SE, Computation of Social Security Self-Employment Tax, to their joint Form 1040. Total adjusted gross income (AGI) and total tax liability of each

Figure E.—Taxpayers With Earned Income, by Age Group, Tax Year 1983

Age group	Average adjusted gross income	Average earned income
	(1)	(2)
Total		
All taxpayers.....	\$16,449	\$15,378
Primary.....	25,031	22,453
Secondary.....	11,081	10,207
Other (non-joint).....	11,848	17,266
Under 20		
All taxpayers.....	3,624	3,427
Primary.....	8,334	8,337
Secondary.....	3,410	3,602
Other (non-joint).....	3,503	3,277
20 to 39		
All taxpayers.....	14,222	14,029
Primary.....	20,620	20,280
Secondary.....	12,807	9,958
Other (non-joint).....	11,726	10,598
40 to 49		
All taxpayers.....	20,371	19,935
Primary.....	28,998	28,086
Secondary.....	11,232	11,075
Other (non-joint).....	16,603	16,160
50 to 64		
All taxpayers.....	22,146	19,360
Primary.....	29,328	25,673
Secondary.....	12,823	10,679
Other (non-joint).....	17,096	20,660
65 to 74		
All taxpayers.....	21,153	11,254
Primary.....	26,948	13,988
Secondary.....	14,250	6,736
Other (non-joint).....	14,603	6,992
75 and over		
All taxpayers.....	28,054	9,848
Primary.....	37,662	12,671
Secondary.....	14,183	6,217
Other (non-joint).....	19,674	7,170

spouse on a joint return, was estimated by allocating these amounts between the spouses on the basis of their earned incomes [9]. Earned income, for the purpose of this article, was defined as the sum of salaries and wages and self-employment income. The limitations of this concept are discussed below, under Data Sources and Limitations.

The distribution of AGI by age for the primary and secondary taxpayers on joint returns and for taxpayers on non-joint returns was similar. In all age groups, the average AGI of primary taxpayers on joint returns was much higher than the average AGI of secondary taxpayers. Primary taxpayers had an average AGI of \$25,031, while secondary taxpayers had an average of \$11,081. Furthermore, the average AGI for non-joint returns was also much lower, \$11,848.

DATA SOURCES AND LIMITATIONS

The statistics in this study were based on a sample of individual income tax returns. Because the data presented in this article are estimates based on this sample, they are subject to sampling as well as nonsampling error.

To use these data properly, the magnitude of the sampling error must be known. Coefficients of variation, computed from the sample, are used to measure the magnitude of the sampling error. Figure F presents approximate coefficients of variation for frequency estimates.

Figure F.—Approximate Coefficients of Variation for Frequency Estimates, Tax Year 1983

Estimated number of taxpayers	Approximate coefficient of variation
28,495 .....	.01
7,124 .....	.02
3,166 .....	.03
1,781 .....	.04
1,140 .....	.05
285 .....	.10
127 .....	.15
71 .....	.20
18 .....	.30
14 .....	.40
12 .....	.50

Nonsampling error can occur because of several factors. The social security number is the basis of matching the IRS Form W-2 data and the age information with the SOI sample of tax returns; incorrect numbers may have led to false matches or false nonmatches. At the time of the match, approximately 8 percent of the Form W-2 records had not been posted to the IRS Information Returns Master File. If both the salaries and wages and the income tax withheld shown on Forms W-2 fell short of the amounts on the tax return, an additional Form W-2 record was created for the statistics to cover any differences between the amount reported on the tax return, and the sum of the amounts reported on all of the Forms W-2 for that tax return. (The

imputed wages were divided between spouses using the distribution of qualified income on the Schedule W, Deduction for a Married Couple When Both Work). However, it is possible that the imputed amounts were too high, since certain types of salaries and wages are not included on Forms W-2 [2].

As shown in Figure G, the data for salaries and wages from the tax return and from Forms W-2 were not entirely comparable. Salaries and wages on the tax return included all salaries and wages whether or not they were subject to withholding. Director's fees, bonuses, and wages from certain Forms 1099 can be reported on the salary and wage line of the tax return, but are not included on Forms W-2 [10].

There are also limitations in the self-employment income on Schedule SE. In this particular instance, there are data available for comparison purposes on the Form 1040 only for taxpayers who filed a Schedule W (Deduction for a Married Couple When Both Work). Based on a study of returns with a Schedule W, the amounts on Schedule SE tend to be understated. Figure G also shows a comparison of self-employment income on Schedule SE and self-employment income on Schedule W. In the lower AGI classes, some taxpayers with self-employment income do not file a Schedule SE because they have less than \$400 in net earnings. Other low-income taxpayers use the "optional method" of computing self-employment tax which sets net self employment income at 66 percent of their gross profits, and not their net profits. In the upper AGI classes, taxpayers could have salaries and wages greater than \$35,700, and therefore not be subject to the self-employment tax. Other taxpayers in the higher AGI classes may have only reported the amount of self-employment income subject to tax, even though they should have reported the full amount on the Schedule SE. These amounts of self-employment income are therefore not included in the definition of earned income used for this article.

Figure G also shows a comparison of earned income as defined in this article to earned income on Schedule W. When earned income shown on Schedule W by two-earner couples (presumably a "pure" figure) was compared to earned income as computed for this article, the total figure used for this article and that from the Schedule W was within 1 percent.

Age data were obtained by subtracting the year of birth from 1983; therefore, for most taxpayers, they represent age at the end of the tax year. When the taxpayer could not be found on the year-of-birth file, the age was imputed based on the presence or absence of age exemptions and, in the case of joint returns, the age of one spouse (which was deemed to be the same for the other spouse). It is possible that the imputed number of taxpayers in certain age groups could be too high or too low, particularly in the cases where

the age of both primary and secondary taxpayers were missing. Of the approximately 96.5 million taxpayers represented in the 1983 Individual SOI File, 3.1 percent did not have an age recorded on the year-of-birth file.

Figure G.—Data Items as used in this Article as Percentages of Comparable Items from Tax Returns, Tax Year 1983

	Salaries and wages ¹	Self employment income ²	Earned income ³
	(1)	(2)	(3)
Total.....	99.0	77.4	99.1
Under \$5,000 ⁴	102.8	91.4	95.7
\$5,000 under \$10,000.....	97.7	86.3	98.1
\$10,000 under \$15,000.....	98.6	72.4	96.6
\$15,000 under \$20,000.....	98.9	86.4	99.5
\$20,000 under \$25,000.....	99.2	96.4	100.7
\$25,000 under \$30,000.....	99.7	79.3	99.7
\$30,000 under \$50,000.....	99.4	91.3	100.3
\$50,000 under \$100,000.....	98.9	81.6	99.2
\$100,000 under \$200,000.....	97.4	85.0	98.4
\$200,000 under \$500,000.....	97.9	22.6	69.3
\$500,000 under \$1,000,000.....	97.1	46.6	88.1
\$1,000,000 or more.....	96.3	56.1	86.5

¹ Amounts from Form W-2 as percent of amounts from tax return.

² For taxpayers with Schedule W only, amounts from Schedule SE as percent of total Schedule W less salaries and wages.

³ For taxpayers with Schedule W only, Form W-2 salaries and wages plus Schedule SE self-employment income, as percent of total Schedule W earned income.

⁴ Includes returns with no adjusted gross income.

There is a slight discrepancy between age exemptions shown in *Statistics of Income—1983, Individual Income Tax Returns* (14,819,000) and taxpayers age 65 and over shown in this article (14,581,000). Several conditions may have contributed to this discrepancy, including incorrect transcription of SSN's, errors in date of birth given at the time of application for SSN, and the filing of non-calendar year returns by taxpayers who turned 65 after December 31, 1983. However, according to a previous IRS study, the major reason for the discrepancy appears to be taxpayers improperly claiming the age exemption [11].

DEFINITIONS

Most of the items shown in the tabulations following this article are defined in the annual *Statistics of Income—Individual Income Tax Returns*. Definitions of terms in this article but not in the SOI volumes are given below.

Form W-2, Wage and Tax Statement, 1983.—This form is provided for all employees who receive wages or from whom income tax or social security tax was withheld, or from whom income tax would have been withheld if the employee had not claimed more than one withholding allowance or had not claimed exemption from withholding on Form W-4. The form provided the employer identification number and the employee's social security number. The Form W-2 also showed total wages and other compensation paid, whether they were subject to withholding or not; the amounts deducted for income tax and social security tax, including hospital insurance; and the total amount of advance "earned income credit" payments.

FICA Tax Withheld.—This amount is shown on Form W-2 and is withheld in accordance with the Federal Insurance Contributions Act (FICA). The tax withheld is computed on total wages paid. The tax rate for 1983 was 6.67 percent, limited to the first \$35,700 of wages paid each employee during the calendar year. The FICA wages may differ from income tax wages. In some cases, FICA wages may be less than wages for income tax purposes because they may exclude certain fees or honoraria. On the other hand, the FICA wages may be greater because they include certain deferred compensation deducted from income tax salaries under section 401(k) of the Internal Revenue Code or other items such as value of meals and lodging which is excluded from income for only income tax purposes.

Earned Income.—For purposes of this article, earned income was defined as the sum of salaries wages from Form W-2 and self-employment income from Schedule SE.

Taxpayer.—In this article, taxpayer is defined as anyone who filed an individual tax return, whether or not that return showed a tax liability for the year. There were two taxpayers on a joint return.

NOTES AND REFERENCES

- [1] For Internal Revenue tax return processing purposes, the "primary taxpayer" on a joint return is the one whose social security number is reported on the individual income tax return in the position called "Your social security number." The secondary taxpayer is the one whose social security number is reported in the position called "Spouse's social security number."
- [2] Crabbe, Patricia, and Gross, Elizabeth L., "Taxpayers Classified by Sex," *Statistics of Income Bulletin*, Spring 1985, Volume 4, Number 4. All data cited for Tax Year 1979 came from this article. Data for Tax Years 1969 and 1974 are taken from the respective issues of *Statistics of Income—Individual Income Tax Returns*.
- [3] Non-joint returns include those of single taxpayers, of unmarried heads of households, of surviving spouses with dependent children, and a small number of married persons filing separately. The latter group is difficult to characterize demographically, since while these couples are legally married, many are in fact not living together. From 1979 to 1983, the increase in the proportion of salaries and wages accounted for by non-joint returns occurred in spite of a reduction from 43.1 million to 42.6 million in the number of non-joint returns with salaries and wages.
- [4] The tables for 1979 and 1983 had slightly different

income classes, therefore the percentages for both years were computed after the data were combined into the following income brackets: \$1 under \$5,000, \$5,000 under \$10,000, \$10,000 under \$15,000, \$15,000 under \$20,000, \$20,000 under \$50,000, \$50,000 under \$100,000, \$100,000 and over.

[5] U.S. Department of Commerce, Bureau of the Census, *Population Estimates and Projections*, Series P-25, Table 1—Total Population Including Armed Forces Overseas—Estimates, by Age, Sex, and Race.

[6] It should be noted that the age data presented in this article are not exactly comparable to those for Tax Year 1981 presented by Ralph Bristol in "Age and Tax Filing," *Statistics of Income Bulletin*, Fall 1985, Volume 2, Number 2. In the current article, each taxpayer is classified in his or her own age category, whereas Dr. Bristol classified returns by age of the primary taxpayer.

[7] The filing requirements in 1983 for single taxpayers under 65 was \$3,300, for taxpayers 65 and over it was 4,300. On a joint return, if both taxpayers were under 65, the filing requirement was \$5,400. If one taxpayer was 65 or over, the requirement was \$6,400, and if both were 65 or over the requirement was \$7,400. A qualifying widow(er) with a dependent child under 65

was required to file with an income of at least \$4,400, and if the taxpayer was 65 or over, the requirement was \$5,400.

[8] Bureau of Labor Statistics, *Current Population Survey*, annual averages (for military personnel, unpublished annual averages), 1983.

[9] For the purposes of this article, it was assumed that the benefits of unearned income (e.g. interest from a savings account) accrued to each taxpayer in proportion to their current year's earnings. Examples of cases where this method would not be accurate are couples whose relative earnings were radically different in a previous year and spouses who inherited disproportionately large amounts of assets.

[10] Forms 1099 are a series of forms on which various types of income are reported by the payer to IRS. These include Form 1099-DIV, Statement for Recipient of Dividend Income. Similar forms are used, for example, for reporting interest, certain Government payments, rents, and royalties.

[11] Szilagyi, John, *Monitoring Age 65 Exemptions: Test of the Alternative Strategies for Tax Administration (ASTA) Program*, U.S. Department of the Treasury, Internal Revenue Service, October 1987.

Table 1—All Taxpayers with Earned Income on Joint Returns: Income and Tax Items by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of Adjusted gross income	Adjusted gross income		Salaries and wages		Self-employment earnings		FICA taxes		Self-employment tax		Total tax liability	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	109,359,491	1,798,833,277	104,108,766	1,630,240,769	9,117,416	110,958,323	92,852,658	84,355,754	8,981,154	7,796,259	96,715,839	260,524,451
Under \$5,000 ¹	15,139,900	22,340,097	14,253,923	43,004,127	1,163,281	4,358,316	12,967,492	2,354,529	1,124,002	353,736	4,995,093	834,832
\$5,000 under \$10,000.....	14,888,376	103,400,271	13,975,841	95,882,982	1,404,679	6,917,311	12,657,894	5,618,964	1,399,676	639,785	13,005,971	5,007,739
\$10,000 under \$15,000.....	14,055,068	149,612,314	13,369,183	139,693,214	1,159,688	8,430,964	12,036,655	8,138,338	1,156,864	781,980	13,714,813	12,484,008
\$15,000 under \$20,000.....	12,150,288	168,464,558	11,591,358	155,557,531	1,067,983	9,115,250	10,354,316	8,971,622	1,059,950	843,770	12,047,134	17,441,155
\$20,000 under \$25,000.....	11,220,656	182,548,112	10,729,467	169,825,582	896,649	8,516,286	9,467,769	9,588,420	889,677	787,361	11,163,918	20,973,318
\$25,000 under \$30,000.....	10,098,700	190,524,308	9,717,208	179,960,310	747,555	7,754,876	8,595,695	10,054,639	744,826	712,942	10,066,332	23,609,761
\$30,000 under \$50,000.....	24,032,935	568,719,203	23,242,260	527,768,232	1,717,855	23,620,567	20,416,680	28,311,601	1,701,186	1,989,257	23,965,975	80,720,761
\$50,000 under \$100,000.....	6,732,040	262,588,892	6,329,215	228,384,690	731,630	23,520,422	5,547,307	9,663,436	695,049	1,267,503	6,717,526	50,759,269
\$100,000 under \$200,000.....	805,059	74,485,131	698,723	54,396,427	172,808	10,609,038	625,733	1,246,351	160,259	319,312	802,910	20,114,295
\$200,000 under \$500,000.....	195,777	40,610,872	167,724	24,579,438	44,517	4,932,215	152,575	333,938	40,122	81,399	195,522	13,905,171
\$500,000 under \$1,000,000.....	28,562	14,507,397	23,669	6,153,542	7,666	1,395,074	21,232	49,926	6,840	13,729	28,534	5,469,057
\$1,000,000 or more.....	12,130	21,032,124	10,195	5,034,694	3,105	1,788,003	9,310	23,991	2,703	5,486	12,111	8,405,085

¹ Includes returns with adjusted gross deficit.**Table 2—Primary Taxpayers with Earned Income on Joint Returns: Income and Tax Items by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of Adjusted gross income	Adjusted gross income		Salaries and wages		Self-employment earnings		FICA taxes		Self-employment tax		Total tax liability	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	39,717,021	994,162,892	36,774,995	886,639,124	5,414,934	83,122,757	32,455,675	43,563,499	5,306,862	5,590,261	37,553,989	155,838,667
Under \$5,000 ¹	1,474,685	-5,834,121	1,112,043	6,318,283	458,345	2,238,638	934,171	274,266	433,750	167,911	472,258	246,391
\$5,000 under \$10,000.....	2,937,394	18,891,025	2,447,651	15,925,510	719,917	3,683,724	2,083,091	894,765	717,164	338,925	2,109,927	605,788
\$10,000 under \$15,000.....	4,036,848	41,229,946	3,626,795	36,478,290	711,904	5,328,470	3,157,031	2,078,480	709,080	497,552	3,882,402	2,511,221
\$15,000 under \$20,000.....	4,351,095	60,650,898	3,996,248	53,935,395	713,113	6,564,356	3,502,384	3,126,006	706,218	607,914	4,291,917	5,024,475
\$20,000 under \$25,000.....	4,869,118	85,558,738	4,546,589	78,211,216	605,863	6,486,182	4,043,773	4,564,778	600,029	599,604	4,831,157	8,400,978
\$25,000 under \$30,000.....	4,892,305	105,525,093	4,685,057	99,980,788	462,175	5,576,170	4,145,960	5,666,884	460,035	514,482	4,867,989	11,709,449
\$30,000 under \$50,000.....	12,726,031	370,495,427	12,265,938	350,549,222	1,122,344	18,560,789	10,903,950	18,866,704	1,107,173	1,546,154	12,680,490	51,211,945
\$50,000 under \$100,000.....	3,767,169	193,120,304	3,519,950	168,304,793	475,110	19,182,036	3,157,799	6,795,936	442,751	988,670	3,757,199	36,870,751
\$100,000 under \$200,000.....	507,863	61,860,280	440,877	46,017,629	111,261	8,965,572	404,166	972,308	100,634	252,926	506,381	16,548,799
\$200,000 under \$500,000.....	127,813	33,975,388	110,934	21,405,881	28,291	4,082,451	102,442	264,699	24,485	62,633	127,605	11,553,135
\$500,000 under \$1,000,000.....	18,727	11,920,812	15,951	5,326,950	4,781	1,065,560	14,457	39,878	4,064	9,815	18,704	4,490,675
\$1,000,000 or more.....	7,973	16,769,101	6,962	4,185,166	1,830	1,388,809	6,451	18,794	1,479	3,674	7,960	6,665,061

¹ Includes returns with adjusted gross deficit.

Table 3—Secondary Taxpayers With Earned Income Reported on Joint Returns: Income and Tax Items by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Adjusted gross income		Salaries and wages		Self-employment earnings		FICA taxes		Self-employment tax		Total tax liability	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	26,662,438	295,455,216	25,603,729	268,547,828	1,689,729	10,041,790	22,430,978	14,749,973	1,681,715	834,437	25,456,676	39,523,178
Under \$5,000 ¹	728,818	-2,658,217	652,365	2,657,007	95,000	333,001	571,722	150,282	93,340	29,341	201,450	55,653
\$5,000-\$10,000.....	1,672,422	8,035,474	1,570,811	7,755,845	146,779	435,602	1,412,731	461,741	146,736	40,653	1,178,618	195,940
\$10,000-\$15,000.....	2,449,787	15,075,046	2,347,485	13,964,024	168,424	761,180	2,117,168	808,292	168,424	69,827	2,351,239	893,782
\$15,000-\$20,000.....	2,800,729	21,688,627	2,686,921	19,288,454	190,438	985,274	2,404,115	1,119,296	190,438	90,818	2,762,822	1,801,339
\$20,000-\$25,000.....	3,315,599	29,150,219	3,198,516	26,823,981	177,177	694,269	2,824,835	1,518,558	176,039	64,199	3,297,422	2,843,140
\$25,000-\$30,000.....	3,292,263	32,771,318	3,163,629	30,536,115	183,487	899,577	2,789,850	1,751,596	183,487	83,330	3,286,234	3,687,110
\$30,000-\$50,000.....	9,428,486	130,297,039	9,170,873	116,013,521	458,426	2,555,535	7,928,523	6,331,004	457,422	234,615	9,409,088	17,275,435
\$50,000-\$100,000.....	2,659,076	49,764,896	2,540,043	45,583,259	204,031	2,083,280	2,149,340	2,367,118	200,780	166,018	2,655,103	9,282,908
\$100,000-\$200,000.....	250,077	6,424,906	218,406	4,266,353	50,709	755,937	185,028	187,759	50,039	41,947	249,554	1,710,608
\$200,000-\$500,000.....	54,659	2,776,551	46,389	1,277,003	12,152	308,062	40,486	45,551	11,971	10,473	54,627	972,934
\$500,000-\$1 million.....	7,563	1,030,059	5,994	230,418	2,167	76,310	5,204	6,098	2,126	2,182	7,561	359,995
\$1 million or more.....	2,959	1,099,297	2,297	151,847	939	153,761	1,976	2,678	913	1,033	2,958	444,333

¹ Includes returns with adjusted gross deficit.**Table 4—Taxpayers With Earned Income Reported on Non-Joint Returns by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Adjusted gross income		Salaries and wages		Self-employment earnings		FICA taxes		Self-employment tax		Total tax liability	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	42,980,032	509,215,169	41,730,042	475,053,818	2,012,753	17,793,776	37,966,005	26,042,281	1,992,577	1,371,561	33,705,174	65,162,606
Under \$5,000 ¹	12,936,397	30,832,435	12,489,515	34,028,837	609,936	1,786,677	11,461,599	1,929,980	596,912	156,483	4,321,385	532,788
\$5,000 under \$10,000.....	10,278,560	76,473,772	9,957,379	72,201,626	537,983	2,797,985	9,162,072	4,262,458	535,776	260,207	9,717,426	5,006,011
\$10,000 under \$15,000.....	7,568,433	93,307,322	7,394,903	89,250,901	279,360	2,341,314	6,762,456	5,251,566	279,360	214,601	7,481,172	9,079,005
\$15,000 under \$20,000.....	4,998,464	86,125,033	4,908,189	82,333,682	164,432	1,565,619	4,447,817	4,726,320	163,294	145,038	4,992,395	10,615,340
\$20,000 under \$25,000.....	3,035,939	67,839,154	2,984,362	64,790,385	113,609	1,335,836	2,599,161	3,505,084	113,609	123,559	3,035,339	9,729,200
\$25,000 under \$30,000.....	1,914,132	52,227,896	1,868,522	49,443,407	101,893	1,279,128	1,659,885	2,636,159	101,304	115,129	1,912,109	8,213,202
\$30,000 under \$50,000.....	1,878,418	67,926,737	1,805,449	61,205,489	137,085	2,504,242	1,584,207	3,113,893	136,591	208,487	1,876,397	12,233,380
\$50,000 under \$100,000.....	305,795	19,703,691	269,222	14,496,637	52,489	2,255,106	240,168	500,382	51,518	112,815	305,224	4,605,610
\$100,000 under \$200,000.....	47,119	6,199,945	39,440	4,112,445	10,838	887,530	36,539	86,285	9,586	24,439	46,975	1,854,888
\$200,000 under \$500,000.....	13,305	3,858,933	10,401	1,896,553	4,074	541,702	9,647	23,688	3,666	8,293	13,290	1,379,102
\$500,000 under \$1,000,000.....	2,272	1,556,525	1,724	596,174	718	253,204	1,571	3,950	650	1,731	2,269	618,387
\$1,000,000 or more.....	1,198	3,163,726	936	697,681	336	245,433	883	2,518	311	778	1,193	1,295,691

¹ Includes returns with adjusted gross deficit.

Table 5—Joint Returns with Salaries and Wages Reported on Form W-2: Number of Returns by Size of Primary Taxpayer's and by Size of Secondary Taxpayer's Salaries and Wages

(All figures are estimates based on samples)

Size of primary taxpayer's salaries and wages	Total number of joint returns	Number of returns by size of secondary taxpayer's salaries and wages										
		No salaries and wages	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	39,786,727	14,178,973	7,778,205	6,120,481	5,391,815	3,256,796	1,650,960	796,453	538,850	65,092	7,791	1,310
No salaries and wages	2,989,745	—	878,234	662,191	605,629	416,374	188,699	116,295	98,405	21,303	2,267	348
\$1 under \$5,000	3,839,414	1,462,742	866,256	596,003	449,296	223,552	123,857	68,055	45,085	4,126	322	120*
\$5,000 under \$10,000	3,638,917	1,495,513	780,409	664,861	384,129	167,651	76,288	38,836	29,545	1,372	253*	59*
\$10,000 under \$15,000	4,821,874	1,747,944	1,014,974	886,151	673,435	313,079	113,767	42,760	27,270	2,434	23*	37
\$15,000 under \$20,000	5,440,163	1,755,261	1,018,749	904,941	928,995	528,651	194,805	74,546	31,972	2,054	189*	—
\$20,000 under \$25,000	5,054,419	1,691,099	900,725	791,334	784,283	493,906	253,803	91,622	44,694	2,907	**	45*
\$25,000 under \$30,000	4,486,029	1,697,051	681,128	613,735	598,669	440,123	273,380	122,696	55,876	3,007	341*	23*
\$30,000 under \$50,000	7,367,906	3,150,360	1,278,655	835,234	828,644	569,554	353,976	194,159	148,025	8,791	474	34
\$50,000 under \$100,000	1,718,076	907,898	293,314	142,415	121,709	90,365	61,118	41,139	46,450	12,407	1,144	117
\$100,000 under \$200,000	337,523	210,527	53,444	19,306	13,890	11,498	9,272	4,805	8,155	4,692	1,819	115
\$200,000 under \$500,000	83,435	54,117	11,462	4,037	2,838	1,842	1,767	1,408	3,095	1,749	819	301
\$500,000 under \$1,000,000	7,446	5,212	684	236	265	164	188	105	218	191	100	83
\$1,000,000 or more	1,779	1,249	171	37	33	37	40	27	60	59	39	27

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.

Table 6.—All Taxpayers with Earned Income: Income and Tax Items by Age Group

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Age group	Adjusted gross income		Salaries and wages		Self-employment earnings		FICA taxes		Self-employment tax		Total tax liability	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	109,359,491	1,798,833,277	104,108,766	1,630,240,769	9,117,416	110,958,323	92,852,658	84,355,754	8,981,154	7,796,259	96,715,839	260,524,451
Under 15	129,057	665,834	112,432	611,417	16,625	23,812	75,105	25,686	—	—	74,878	22,956
15 under 20	6,611,678	23,401,169	6,481,263	22,028,048	79,643	260,461	6,141,634	1,331,544	96,268	25,904	2,972,820	1,155,754
20 under 25	15,696,782	132,531,367	15,523,431	130,676,978	429,585	2,377,780	14,585,595	7,849,395	4,429,063	215,515	12,758,431	13,069,400
25 under 30	16,032,214	215,468,084	15,667,920	215,000,710	876,169	6,502,834	14,214,852	12,432,741	866,697	567,880	144,557,944	5,564,873
30 under 35	14,250,353	243,187,502	13,658,518	229,731,253	1,131,648	13,156,848	12,281,955	12,510,847	1,118,886	1,001,527	13,183,361	29,904,281
35 under 40	12,715,604	243,585,229	12,122,065	237,793,430	1,188,684	14,902,012	104,721,910	120,082,937	1,166,243	1,034,500	11,924,252	33,083,329
40 under 45	11,396,031	223,249,820	10,746,294	213,366,383	1,126,495	16,408,507	9,209,360	10,393,393	1,103,857	1,109,292	10,570,419	32,971,433
45 under 50	8,221,259	176,366,342	7,735,579	165,292,792	848,305	12,735,919	6,840,246	8,045,597	831,311	860,855	7,823,938	28,112,357
50 under 55	7,705,636	165,223,989	7,209,306	148,690,049	842,879	11,729,921	6,238,523	7,052,596	8,268,873	785,035	7,256,789	28,001,692
55 under 60	6,971,925	157,781,167	6,441,978	132,133,393	806,273	10,849,445	5,655,580	6,480,805	795,182	739,635	6,700,268	27,651,258
60 under 65	5,914,652	133,031,216	5,254,353	99,642,285	950,984	13,315,237	4,485,875	4,605,146	936,924	892,445	5,593,168	24,094,248
65 under 70	2,329,955	48,390,366	1,993,671	24,385,662	440,080	4,684,859	1,639,322	1,104,741	432,720	310,825	2,023,912	9,104,388
70 under 75	953,784	21,069,461	761,450	7,149,898	231,214	2,338,892	585,197	306,382	229,591	153,682	825,082	43,433,272
75 under 80	348,507	9,280,429	259,393	2,215,670	99,478	1,054,412	181,792	88,491	98,835	66,353	302,124	2,071,410
80 under 85	92,548	3,342,931	65,233	685,591	31,081	432,967	41,690	26,642	30,930	22,598	76,084	843,577
85 under 95	57,320	1,876,355	43,870	496,369	18,092	178,016	18,165	13,772	17,593	9,922	43,033	442,219
95 and over	32,186	384,719	32,010	340,842	181	6,220	5,857	5,239	181	289	29,336	43,290

Note: Detail may not add to totals because of rounding.

Table 7—Primary Taxpayers with Earned Income on Joint Returns: Income Tax Items by Age Group

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Age group	Adjusted gross income		Salaries and wages		Self-employment earnings		FICA taxes		Self-employment tax		Total tax liability	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	39,717,021	994,162,892	36,774,995	886,639,124	5,414,934	83,122,757	32,455,675	43,563,499	5,306,862	5,590,261	37,553,989	155,838,667
Under 15.....	5,701	12,601	5,701	24,946	—	—	2,851	1,100	—	—	2,851	29
15 under 20.....	166,316	1,421,006	166,316	1,431,495	4,913	18,791	157,367	88,279	4,913	1,754	137,789	97,001
20 under 25.....	2,230,982	27,001,660	2,183,086	26,831,914	135,320	944,731	2,070,270	1,653,397	134,798	84,018	1,977,747	2,596,490
25 under 30.....	5,130,321	88,958,840	4,984,951	88,515,414	434,082	3,830,186	4,555,003	5,200,624	428,486	329,020	4,831,628	9,911,741
30 under 35.....	5,694,954	122,984,264	5,409,599	119,357,248	620,375	9,221,836	4,869,335	6,502,221	609,822	672,008	5,378,497	15,161,595
35 under 40.....	5,575,536	145,235,825	5,249,214	140,863,747	742,274	11,160,769	4,627,703	6,919,437	724,245	748,186	5,316,218	19,956,404
40 under 45.....	4,508,938	129,619,964	4,194,136	123,020,429	610,881	11,699,496	3,763,842	5,849,491	597,082	755,350	4,309,674	19,898,951
45 under 50.....	3,924,910	114,947,496	3,642,710	10,720,669	526,812	10,144,669	3,190,728	4,917,775	513,202	662,005	3,763,593	19,092,089
50 under 55.....	3,502,569	106,029,523	3,213,781	95,271,320	510,151	9,137,757	2,805,726	4,265,220	495,601	581,852	3,365,856	18,941,526
55 under 60.....	3,522,244	105,202,191	3,190,371	88,901,520	542,415	8,634,239	2,783,971	4,139,831	532,307	564,902	3,429,069	19,500,720
60 under 65.....	3,431,609	95,432,998	2,936,572	72,185,522	740,751	11,717,958	2,420,178	3,098,721	728,764	773,252	3,259,641	18,382,126
65 under 70.....	1,236,184	32,787,658	1,020,181	16,217,452	297,328	3,659,500	809,605	676,767	290,161	229,840	1,096,490	6,669,408
70 under 75.....	522,287	1,457,213	394,150	4,543,950	156,546	1,711,426	290,134	182,708	155,551	113,516	442,899	3,224,639
75 under 80.....	191,143	6,722,187	132,436	1,516,816	66,118	820,420	90,074	54,588	65,496	51,440	177,420	1,585,339
80 under 85.....	43,921	2,088,065	26,677	364,217	19,823	303,967	15,627	10,844	19,786	16,680	38,190	535,844
85 under 95.....	19,767	1,031,876	15,576	281,951	7,139	115,167	3,243	2,451	6,642	6,420	16,888	275,707
95 and over.....	9,539	114,525	9,538	109,603	6	1,845	18	43	6	17	9,539	9,058

Note: Detail may not add to totals because of rounding.

Table 8—Secondary Taxpayers With Earned Income on Joint Returns: Income and Tax Items by Age

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Age group	Adjusted gross income		Salaries and wages		Self-employment earnings		FICA taxes		Self-employment tax		Total tax liability	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	26,662,438	295,455,216	25,603,729	268,547,828	1,689,729	10,041,790	22,430,978	14,749,973	1,681,715	834,437	25,456,676	39,523,178
Under 15.....	7,877	52,325	7,877	53,527	—	—	4,831	1,194	—	—	7,877	7,072
15 under 20.....	315,360	1,050,067	315,360	1,110,968	—	—	299,677	65,542	—	—	281,806	95,807
20 under 25.....	2,614,181	18,134,971	2,594,175	18,611,313	57,440	246,933	2,335,825	1,066,922	57,440	23,022	2,463,569	1,998,090
25 under 30.....	4,053,478	39,655,923	3,964,746	40,185,394	176,141	849,468	3,511,520	2,265,426	176,138	77,474	3,901,285	4,832,403
30 under 35.....	4,005,305	51,252,226	3,859,535	42,809,581	237,831	1,335,850	3,384,187	2,322,872	235,995	113,721	3,839,219	5,680,718
35 under 40.....	3,820,172	41,701,845	3,662,192	41,850,229	249,253	1,506,832	3,191,826	2,283,830	248,488	127,789	3,669,267	5,544,678
40 under 45.....	3,173,619	34,865,661	3,033,225	34,419,130	227,529	1,384,290	2,628,696	1,866,352	226,288	109,226	3,060,859	4,964,139
45 under 50.....	2,529,763	29,195,890	2,415,872	27,924,184	186,884	1,212,266	2,127,883	1,545,682	184,873	98,946	2,427,813	4,328,677
50 under 55.....	2,550,746	30,189,344	2,421,869	27,450,664	209,461	1,262,826	2,062,524	1,460,748	208,317	103,935	2,427,732	4,698,522
55 under 60.....	1,931,892	25,796,262	1,816,791	20,501,972	155,844	1,068,742	1,614,014	1,160,685	155,598	90,961	1,851,694	3,890,030
60 under 65.....	1,112,864	15,767,260	1,020,937	10,315,080	117,007	724,111	901,910	556,553	116,773	59,134	1,045,464	2,300,959
65 under 70.....	391,375	5,481,213	357,145	2,466,795	45,384	265,735	293,181	123,058	45,343	19,425	344,090	803,730
70 under 75.....	99,454	1,512,964	87,105	581,233	16,816	97,880	59,928	26,264	16,346	5,241	93,370	245,093
75 under 80.....	37,822	488,453	28,963	135,868	9,536	50,100	12,538	4,403	9,515	4,296	26,957	79,968
80 under 85.....	7,043	97,536	6,847	33,974	204	28,524	2,263	392	202	595	7,043	19,855
85 under 95.....	6,085	129,320	5,861	15,676	226	5,399	175	50	226	406	3,229	21,161
95 and over.....	5,402	83,957	5,229	82,240	173	2,834	—	—	173	265	5,402	12,286

Note: Detail may not add to totals because of rounding.

Table 9—Taxpayers With Earned Income Reported on Non-Joint Returns: Income and Tax Items by Age Group

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Age group	Adjusted gross income		Salaries and wages		Self-employment earnings		FICA taxes		Self-employment tax		Total tax liability	
	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount	Number of taxpayers	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	42,980,032	509,215,169	41,730,042	475,053,818	2,012,753	17,793,776	37,966,005	26,042,281	1,992,577	1,371,561	33,705,174	65,162,606
Under 15.....	115,479	598,205	98,854	532,944	16,625	23,812	67,423	23,391	—	—	64,150	60,568
15 under 20.....	6,030,002	20,930,096	5,999,587	19,485,585	74,730	241,850	5,684,590	1,177,724	91,355	24,150	2,553,225	962,946
20 under 25.....	10,851,619	87,394,736	10,746,170	85,233,750	236,825	1,186,115	10,159,500	5,129,075	236,825	108,475	8,317,115	8,474,820
25 under 30.....	6,848,415	86,853,321	6,718,223	86,299,902	265,946	1,823,179	6,148,329	4,966,691	262,073	161,385	5,825,031	10,820,730
30 under 35.....	4,550,094	68,951,012	4,389,384	67,564,424	273,442	2,599,163	3,978,433	3,685,754	273,069	215,798	3,965,645	9,061,968
35 under 40.....	3,319,896	56,647,559	3,210,659	55,079,455	197,157	2,234,411	2,902,381	2,879,670	193,510	158,526	2,938,767	7,582,248
40 under 45.....	3,713,474	58,764,195	3,518,933	55,926,824	288,085	3,324,720	2,816,822	2,677,550	280,487	244,716	3,199,886	8,108,343
45 under 50.....	1,766,586	32,222,955	1,676,997	30,166,938	134,609	1,378,985	1,521,635	1,582,140	133,236	99,903	1,632,532	4,691,601
50 under 55.....	1,652,321	29,005,122	1,573,656	25,968,155	123,267	1,329,339	1,370,273	1,326,628	122,955	99,248	1,463,201	4,361,644
55 under 60.....	1,517,689	26,782,714	1,434,816	22,729,902	108,014	1,146,464	1,257,595	1,180,089	107,277	83,773	1,419,505	4,260,508
60 under 65.....	1,370,179	21,830,958	1,296,844	17,141,683	93,226	873,168	1,163,787	949,872	91,387	60,059	1,288,063	3,411,162
65 under 70.....	702,396	10,121,495	616,345	5,701,416	97,368	759,624	536,536	304,915	97,216	61,560	583,332	1,631,251
70 under 75.....	332,043	4,984,284	280,195	2,024,715	57,852	529,586	235,135	97,410	57,694	34,925	288,813	873,539
75 under 80.....	119,542	2,069,790	97,994	562,985	23,824	183,892	79,180	29,500	23,824	10,617	97,747	406,102
80 under 85.....	41,584	1,157,330	31,709	287,401	11,054	100,476	23,800	15,406	10,942	5,322	30,851	287,878
85 under 95.....	31,468	715,159	22,433	198,742	10,727	57,449	14,747	11,271	10,725	3,097	22,916	145,351
95 and over.....	17,245	186,238	17,243	148,999	*	1,540	5,839	5,196	*	7	14,395	21,946

* Data combined to avoid disclosure of information for specific taxpayers.

Note: Detail may not add to totals because of rounding.